

EXHIBIT P

From: bstuart@auamed.net
Sent: Wednesday, January 23, 2008 12:20 PM
To: Matt Petersen
Subject: Re:

Not as far as I know
Sent from my BlackBerry® wireless device from Cable & Wireless

-----Original Message-----

From: "Matt Petersen" <mpetersen@auamed.org>

Date: Wed, 23 Jan 2008 10:51:00

To: "Dr. Peter Bell" <pbell@auamed.net>, <bstuart@auamed.net>

Subject:

Did we ever get an official document on ABST and other taxes